

EXHIBIT B

Exhibit B**Summary of Hours and Fees by Matter Category**

Matter Code	Matter Category	Hours	Fees
1.1	Chapter 11 Process / Case Management	1.0	900.00
1.2	Communication & Meetings with Interested Parties	95.2	\$ 106,852.50
1.3	Communication with Regulatory Parties	-	-
1.4	U.S. Trustee / Court Reporting Requirements	-	-
1.5	Forensic Analysis	8.7	5,925.00
1.6	Document Review	-	-
1.7	Interviews	-	-
1.8	Public Data & Research	21.6	11,988.00
1.9	Claims Process	-	-
1.10	eDiscovery	-	-
1.11	Reporting & Presentation of Findings	-	-
1.12	Preparation for / Attend Court Hearings	-	-
1.13	Retention Applications & Relationship Disclosures	18.7	10,714.00
1.14	Fee Statements & Fee Applications	131.2	84,791.50
1.15	Financial Statement Reconstruction	2,009.5	1,635,978.50
1.16	Special Investigations	61.1	42,785.00
1.17	Solvency Analysis	52.4	49,224.00
1.18	Special Investigations - QE	-	-
1.19	Examiner Related	14.7	15,267.00
1.20	Avoidance Actions	3,350.2	2,851,644.00
1.21	Avoidance Action - A	22.7	26,118.00
1.31	Travel Time	20.0	12,000.00
Total Hours and Fees by Matter Category Before Holdback		5,807.0	\$ 4,854,187.50

Average Billing Rate \$ 835.92